

February 21, 2002

To: Supervisor Zev Yaroslavsky, Chairman  
Supervisor Gloria Molina  
Supervisor Yvonne Brathwaite Burke  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

From: David E. Janssen  
Chief Administrative Officer

## **COUNTY SAVINGS AND DEFERRED EARNINGS PLANS**

Recently, your Board approved amendments to the County Savings and Deferred Earnings Plans necessary to guarantee their continued status as qualified tax exempt plans. On February 28, 2002, we will submit to the Internal Revenue Service (IRS) an application for a determination that the amended plans are qualified plans under the Internal Revenue Code.

As required by the IRS determination process, notices are being posted on County bulletin boards informing interested employees that they may comment to the IRS as to whether the plans meet the qualification requirements of the Internal Revenue Code. A copy of the memo to each department head requesting assistance in posting these notices is attached for your information.

If you have any questions, please call me or your staff may contact Patricia Swancutt at (213) 974-2486.

DEJ:PHS  
FF:pb

Attachments

c: Executive Officer, Board of Supervisors  
County Counsel

February 21, 2002

To: Each Department Head

From: David E. Janssen  
Chief Administrative Officer

### **COUNTY SAVINGS AND DEFERRED EARNINGS PLANS**

Recently, the Board of Supervisors approved amendments to the County Savings and Deferred Earnings Plans necessary to guarantee their continued status as qualified tax exempt plans. On February 28, 2002, we will submit to the Internal Revenue Service (IRS) an application for a determination that the amended plans are qualified plans under the Internal Revenue Code.

As required by the IRS determination process, we request that you **immediately post the attached notices** on all County employee bulletin boards to inform interested employees that they may comment to the IRS as to whether the plans meet the qualification requirements of the Internal Revenue Code.

If you have any questions, please call me or your staff may contact Patricia Swancutt at (213) 974-2486.

DEJ:PHS  
FF:pb

Attachments

The following notice is given pursuant to the requirements of  
the Internal Revenue Code

**NOTICE TO  
PRESENT EMPLOYEES OF  
THE COUNTY OF LOS ANGELES**

**GENERAL INFORMATION**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee retirement plan following certain amendments:

- |                                                   |                                                                                                                                                                         |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Name of Plan:                                  | <b>County of Los Angeles Deferred Earnings Plan</b>                                                                                                                     |
| 2. <u>Name and Address of Applicant:</u>          | <b>County of Los Angeles<br/>Office of the Chief Administrative Officer<br/>526 Hall of Administration<br/>500 West Temple Street<br/>Los Angeles, CA 90012</b>         |
| 3. <u>Applicant EIN:</u>                          | <b>95-6000927</b>                                                                                                                                                       |
| 4. <u>Name and Address of Plan Administrator:</u> | <b>Plan Administrative Committee<br/>Office of the Chief Administrative Officer<br/>526 Hall of Administration<br/>500 West Temple Street<br/>Los Angeles, CA 90012</b> |

The application will be filed on February 28, 2002 for an advance determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986 with respect to the plan's amendment and restatement. The application will be filed with: EP Determinations, Internal Revenue Service, P.O. Box 192, Covington, KY 41012-0192.

The persons eligible to participate under the plan are full-time permanent employees of the County who are appointed to an "A", "L" or "N" item pursuant to Title 6 of the Los Angeles County Code, who are not leased employees, who are not employees represented by an employee representation unit which has not agreed to participate in the plan, and who are not in a class that is eligible to participate in an alternative 401(k) plan but are in a class designated by the Board as eligible to participate in the County of Los Angeles Deferred Earnings Plan.

The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this plan.

## **RIGHTS OF INTERESTED PARTIES**

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may individually or jointly if your request was made to the Department jointly, submit your comments on these matters to EP Determinations.

## **REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment, with respect to this plan is 10. If you request the Department to comment, your comment must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 1 through 4 of the General Information Section of this Notice; and
- (2) the number of persons needed for the Department to comment (which is 10).

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary  
Pension and Welfare Benefits Administration  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

## **COMMENTS TO THE INTERNAL REVENUE SERVICE**

Comments submitted by you to EP Determinations must be in writing and received by them by March 15, 2002. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department notifies you that it will not comment on a particular matter or by April 14, 2002, whichever is later, but in no event later than April 29, 2002. A request to the Department to comment on your behalf must be received by it by March 15, 2002 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by March 21, 2002 if you wish to waive that right.

## **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2001-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of section 17 of Revenue Service Procedure 2001-6) is available at The Office of the Plan Administrative Committee, 526 Hall of Administration, 500 West Temple Street, at any time for inspection and copying. (There is a nominal charge of copying and/or mailing.)

County of Los Angeles

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the Internal Revenue Code

**NOTICE TO  
PRESENT EMPLOYEES OF  
THE COUNTY OF LOS ANGELES**

**GENERAL INFORMATION**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee retirement plan following certain amendments:

- |                                                   |                                                                                                                                                                                |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Name of Plan:                                  | <b>County of Los Angeles Savings Plan</b>                                                                                                                                      |
| 2. <u>Name and Address of Applicant:</u>          | <b>County of Los Angeles<br/>Office of the Chief Administrative Officer<br/>526 Hall of Administration<br/>500 West Temple Street<br/>Los Angeles, CA 90012<br/>95-6000927</b> |
| 3. <u>Applicant EIN:</u>                          | <b>95-6000927</b>                                                                                                                                                              |
| 4. <u>Name and Address of Plan Administrator:</u> | <b>Plan Administrative Committee<br/>Office of the Chief Administrative Officer<br/>526 Hall of Administration<br/>500 West Temple Street<br/>Los Angeles, CA 90012</b>        |

The application will be filed on February 28, 2002 for an advance determination as to whether the plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986 with respect to the plan's amendment and restatement. The application will be filed with: EP Determinations, Internal Revenue Service, P.O. Box 192, Covington, KY 41012-0192.

The persons eligible to participate under the Plan are full-time permanent employees of the County (or of any Trial Court Entity to the extent participation is authorized by state law or rules of court and provided such Entity has not elected not to participate in the Plan), who are appointed to an "A", "L" or "N" item pursuant to Title 6 of the Los Angeles County Code, who are not leased employees, who are not employees represented by an employee representation unit which has not agreed to participate in the plan and who are designated by the Board of Supervisors of the County as eligible to participate in the County of Los Angeles Savings Plan.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this plan.

## **RIGHTS OF INTERESTED PARTIES**

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may individually or jointly if your request was made to the Department jointly, submit your comments on these matters to EP Determinations.

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County of Los Angeles